Iowa, and the American Citizen, a newspaper published at Des Moines,

Approved April 14, 1945.

I hereby certify that the foregoing act was published in the Cedar Rapids Gazette, Cedar Rapids, Iowa, April 18, 1945, and the American Citizen, Des Moines, Iowa, April

WAYNE M. ROPES, Secretary of State.

CHAPTER 195

SUSPENDED TAX LIST

S. F. 385

AN ACT to amend section six thousand nine hundred fifty-two and one-tenth (6952.1), code, 1939, relating to the keeping of a suspended tax list and the entries made therein.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Amend section six thousand nine hundred fifty-two and one-tenth (6952.1), Code, 1939, by striking from lines 2 and 22 and 32 thereof the word "auditor" and inserting in lieu thereof the word "treasurer" and also by striking from line 23 the figures "1932" and inserting in lieu thereof the figures "1946". Also amend said section by adding thereto the following new paragraph:

"Said suspended tax list shall be considered the only official suspended tax list of the county. When any suspension, heretofore or hereafter ordered by the board of supervisors for any reason provided by law, has been entered therein, such entry shall, on and after date of said entry, be a lien and notice thereof in accordance with the provisions of sections six thousand nine hundred fifty and one-tenth (6950.1), and seven thousand one hundred ninety three (7193), Code, 1939. Such entries of suspended taxes shall not be required to 15 be entered in or carried forward to any other book or tax list, not-

withstanding any provision of law to the contrary.'

Approved April 7, 1945.

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CHAPTER 196

MONEYS AND CREDITS REVENUE

S. F. 295

AN ACT to amend section six thousand nine hundred eighty-six (6986), code, 1939, relating to the apportionment of the revenue derived from the tax on moneys and credits.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section six thousand nine hundred eighty-six (6986),
- 2 Code, 1939, is amended by striking all after the word "in" in line six
- (6) thereof, and substituting therefor the following:

"each taxing district in cities and towns shall be apportioned twenty
per cent to the county general fund, thirty per cent to the city or town
general fund, and fifty per cent to the general fund of the school district, and the amount collected in each taxing district outside of cities
and towns shall be apportioned fifty per cent to the county general
fund and fifty per cent to the general fund of the school district."

Approved April 10, 1945.

CHAPTER 197

INTEREST ON BONUS BONDS

H. F. 5

AN ACT to repeal section six thousand nine hundred eighty-seven (6987), code, 1939, relating to soldiers' bonus bond levies.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section six thousand nine hundred eighty-seven (6987),
- 2 Code, 1939, providing for a millage tax on moneys and credits for the
- 3 payment of interest and principal on soldiers' bonus bonds is hereby
- 4 repealed.

Approved February 14, 1945.

CHAPTER 198

BONUS BOND LEVIES

H. F. 39

AN ACT amending section seven thousand seventeen and eleven one-hundredths (7017.11), code, 1939, and repealing section seven thousand one hundred eighty-three and one-tenth (7183.1), section seven thousand one hundred eighty-three and two tenths (7183.2), section seven thousand one hundred eighty-three and three tenths (7183.3) and section seven thousand one hundred eighty-three and four tenths (7183.4), code, 1939, relating to levies authorized for payment of soldiers' bonuses to veterans of world war one.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section seven thousand seventeen and eleven one-hundredths (7017.11), Code, 1939, is hereby amended by substituting a
- 3 period for the comma following the word "association" in line five (5)
- 4 thereof and striking out the remaining portion of said section seven
- 5 thousand seventeen and eleven one-hundredths (7017.11).
- 1 SEC. 2. Sections seven thousand one hundred eighty-three and one-2 tenth (7183.1), section seven thousand one hundred eighty-three and
- 3 two-tenths (7183.2), section seven thousand one hundred eighty-three
- 4 and three-tenths (7183.3) and section seven thousand one hundred
- 5 eighty-three and four-tenths (7183.4), Code, 1939, are hereby repealed.

Approved March 7, 1945.